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असाधारण

EXTRAORDINARY

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PART II—Section 1

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 10th January, 1975/Pausa 20, 1896 (Saka)

### THE PONDICHERRY GENERAL SALES TAX AND MOTOR VEHICLES TAXATION (AMENDMENT) REGULATION, 1975

No. 1 OF 1975

Promulgated by the President in the Twenty-fifth Year of the Republic of India.

A Regulation further to amend the Pondicherry General Sales Tax Act, 1967 and the Pondicherry Motor Vehicles Taxation Act, 1967.

In exercise of the powers conferred by the second proviso to clause (1) of article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Pondicherry General Sales Tax and Motor Vehicles Taxation (Amendment) Regulation, 1975.

Short title  
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mence-  
ment.

(2) Save as otherwise provided in this Regulation it shall come into force at once.

2. In the Pondicherry General Sales Tax Act, 1967,—

(a) in sub-section (1) of section 3 and in section 6, for the words “two and one half per cent.”, the words “three per cent.” shall be substituted;

(b) in the First Schedule,—

(i) in serial numbers 1 to 14, in column (4), for the figures “10”, the figures “12” shall be substituted;

Amend-  
ment of  
Pondl-  
cherry  
Act 6 of  
1967.

(ii) in serial number 16, in column (4), for the figures "4½", the figures "5½" shall be substituted;

(iii) in serial number 27, in column (4), for the figure "3", the figure "4" shall be substituted;

(iv) in serial number 38, in column (4), for the figure "3", the figure "5" shall be substituted;

(v) in serial number 41, in column (4), for the figure "3", the figure "5" shall be substituted;

(vi) in serial number 46, in column (4), for the figure "5", the figure "7" shall be substituted;

(vii) after serial number 49 and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)
"50. Kerosene		At the point of first sale in the Union territory	3
51. Soaps (including soap flakes, soap powders, detergent powders and liquids and metal polishing bars)		do.	3
52. Steel furniture		do.	6
53. Timber		do.	3
54. Bricks		do.	4
55. Articles made of stainless steel		do.	3
56. Pile carpets		do.	6
57. Ceramic and mosaic tiles, glazed floor and wall tiles		do.	6
58. Molasses		do.	10";

(c) in the Third Schedule,—

(i) items 3, 17, 51 and 52 and the entries relating thereto shall be omitted;

(ii) in item 33, for the words "Chillies, chilly-powder, tamarind, turmeric", the word "Turmeric" shall be substituted.

Amend-  
ment of  
Pondi-  
cherry  
Act 5 of  
1967.

3. In the Pondicherry Motor Vehicles Taxation Act, 1967, for Schedule I and Schedule II, the following Schedules shall be substituted, and shall be deemed to have been substituted with effect from the 25th day of June, 1974, namely:—

#### "SCHEDULE I

[See section 3(2)]

Class of vehicles	Quarterly tax
(1)	(2)
	Rs. P.
1. Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 408 kgs. in weight, unladen :	
(a) Bicycles below 3½ horse-power if not used for drawing a trailer or side-car.	9.00

(1)	(2)
	Rs. P.
(b) Bicycles below $3\frac{1}{2}$ horse-power if used for drawing a trailer or side-car and bicycles of and above $3\frac{1}{2}$ horse-power whether used for drawing a trailer or side-car or not.	12'00
(c) Tricycles.	12'00
2. Invalid carriages.	7'50
3. Goods vehicles:	
(i) Vehicles—	
(a) Vehicles not exceeding 1,000 kgs. in weight, laden.	50'00
(b) Vehicles exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight, laden.	150'00
(c) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden.	225'00
(d) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden.	300'00
(e) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden.	450'00
(f) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden.	600'00
(g) Vehicles exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden.	700'00
(h) Vehicles exceeding 9,000 kgs. but not exceeding 10,500 kgs. in weight, laden.	800'00
(i) Vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight, laden.	900'00
(j) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight, laden.	975'00
(k) Vehicles exceeding 13,000 kgs. but not exceeding 14,000 kgs. in weight, laden.	1,050'00
(l) Vehicles exceeding 14,000 kgs. but not exceeding 15,000 kgs. in weight, laden.	1,125'00
(m) Vehicles exceeding 15,000 kgs.	1,125'00 plus Rs. 25 for every 250 kgs. of weight or part thereof in excess of 15,000 kgs
(ii) Trailers, used for carrying goods other than trailers falling under items 6 and 7 of this Schedule:	
(a) Vehicles not exceeding 1,000 kgs. in weight, laden.	35'00
(b) Vehicles exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight, laden.	90'00
(c) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden.	135'00
(d) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden.	180'00

(1)	(2)
	Rs. P.
(e) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden.	270·00
(f) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden.	360·00
(g) Vehicles exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden.	420·00
(h) Vehicles exceeding 9,000 kgs. but not exceeding 10,500 kgs. in weight, laden.	480·00
(i) Vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight, laden.	540·00
(j) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight, laden.	600·00
(k) Vehicles exceeding 13,000 kgs. but not exceeding 14,000 kgs. in weight, laden.	690·00
(l) Vehicles exceeding 14,000 kgs. but not exceeding 15,000 kgs. in weight, laden.	800·00
(m) Vehicles exceeding 15,000 kgs.	800·00
	plus Rs. 20 for every 250 kgs. of weight or part thereof in excess of 15,000 kgs.
4. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939 (Central Act 4 of 1939):	
(i) Vehicles permitted to carry in all—	
(a) Not more than three persons.	30·00
(b) More than three persons but not more than five persons (other than the driver).	75·00
(ii) (a) Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver) and plying exclusively within the limits of an urban area—	
(i) For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry.	65·00
(ii) For every passenger (other than a seated passenger, driver or the conductor) which the vehicle is permitted to carry.	20·00
<i>Explanation.</i> —“Urban area” means those areas declared as such under rule 4·13 of the Delhi Motor Vehicles Rules, 1940 as made applicable to the Union territory of Pondicherry and includes the distances covered through enclaves of other States, if any, lying in between these areas on a particular route, if the aggregate distance covered through such enclaves on a particular route does not exceed 16 kms.	
(b) Vehicles permitted to ply as stage carriages and to carry more than 6 persons (excluding the driver) and plying exclusively within the limits of this territory—	
For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry.	75·00

(1)	(2)
<i>Explanation.</i> —"Limits of this territory" includes the distances covered in the enclaves of other States, if any, lying in between different communes of this territory, if such distances covered in the enclaves in the aggregate on a particular route do not exceed 16 kms.	Rs. P.
(c) Vehicles permitted to ply as stage carriages and to carry more than 6 persons (excluding the driver) and plying on routes partly lying in this territory and partly in other States with which the Union territory of Pondicherry has entered, for the time being, into an agreement for the levy of single point tax—	
For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry—	
(i) When the total distance of the route does not exceed 60 kms.	90.00
(ii) When the total distance of the route exceeds 60 kms.	105.00
(iii) Express stage carriages.	115.00
<i>Note.</i> —These will also include routes, the termini of which lie within the limits of this territory but the intervening distances of the enclaves of other States in the aggregate exceed 16 kms.	
(d) Vehicles permitted to ply as stage carriages to carry more than 6 persons (other than driver) and belonging to other States and plying in the limits of this territory not in pursuance of an agreement for the levy of single point tax—	
For every seated passenger (other than a driver and conductor).	60.00
The tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rates payable per passenger for any of the regular stage carriages of the permit holder.	
(iii) Vehicles permitted to ply only as a contract carriage (not being stage carriage plying as a contract carriage) and to carry more than five persons (other than the driver)—	
For every person (other than a driver) which the vehicle is permitted to carry.	70.00
5. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators) and other equipment used for the purpose of propulsion, loose tools and loose equipment, used for haulage only—	
(a) Weighing not more than 2,500 kgs., unladen.	100.00
(b) Weighing more than 2,500 kgs., unladen.	140.00
6. Fire engines, fire tenders and road water sprinklers—	
(a) Not exceeding 1,000 kgs. in weight, laden.	20.00
(b) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden.	30.00
(c) Exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden.	40.00

(1)	(2)
	Rs. P.
(d) Exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden.	50·00
(e) Exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden.	60·00
(f) Exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden.	75·00
(g) Exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight, laden.	90·00
(h) Exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight, laden.	110·00
(i) Exceeding 9,000 kgs. in weight, laden.	120·00
(j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engine trailer pumps—	
(i) For each trailer not exceeding 1,000 kgs. in weight, laden.	15·00
(ii) For each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden.	20·00
(iii) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 Kgs. in weight, laden.	25·00
(iv) For each trailer exceeding 2,000 kgs. in weight, laden.	40·00:
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	
7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—	
(a) Weighing not more than 700 kgs., unladen.	26·00
(b) Weighing more than 700 kgs. but not more than 1,500 kgs., unladen.	35·00
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs., unladen.	44·00
(d) Weighing more than 2,000 kgs. but not more than 3,000 kgs., unladen.	53·00
(e) Weighing more than 3,000 kgs., unladen.	65·00
(f) Additional tax payable in respect of such vehicles used for drawing trailers—	
(i) For each trailer not exceeding 1 Tonne in weight, unladen.	12·00
(ii) For each trailer exceeding 1 Tonne in weight, unladen.	24·00:
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	

SCHEDULE II  
[See section 4(1)(c)]

Class of vehicles	Rate of taxes	
	For a period not exceeding seven days	For a period exceeding seven days but not exceeding thirty days
(1)	(2)	(3)
	Rs. P.	Rs. P.
1. Motor cycles, whether used for drawing a trailer or side car or not, including motor scooters and cycles with attachment for propelling the same by mechanical power.	2·00	6·00
2. Invalid carriages.	1·25	3·75
3. Goods vehicles :		
(1) Vehicles—		
(a) Vehicles not exceeding 1,000 kgs. in weight, laden.	9·00	25·00
(b) Vehicles exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight, laden.	20·00	60·00
(c) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden.	30·00	90·00
(d) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden.	40·00	120·00
(e) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden.	55·00	180·00
(f) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden.	65·00	240·00
(g) Vehicles exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden.	90·00	280·00
(h) Vehicles exceeding 9,000 kgs. but not exceeding 10,500 kgs. in weight, laden.	110·00	350·00
(i) Vehicles exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight, laden.	140·00	420·00
(j) Vehicles exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight, laden.	160·00	450·00
(k) Vehicles exceeding 13,000 kgs. but not exceeding 14,000 kgs. in weight, laden.	170·00	500·00
(l) Vehicles exceeding 14,000 kgs. but not exceeding 15,000 kgs. in weight, laden.	190·00	550·00
(m) Vehicles exceeding 15,000 kgs.	200·00	600·00

(1)	(2)	(3)
	Rs. P.	Rs. .
(2) Trailers used for carrying goods other than trailers falling under items 6 and 7 of Schedule I—		
(a) For each trailer not exceeding 1,000 kgs. in weight, laden.	7·00	20·00
(b) For each trailer exceeding 1,000 kgs. but not exceeding 2,000 kgs. in weight, laden.	15·00	45·00
(c) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden.	25·00	65·00
(d) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden.	30·00	80·00
(e) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden.	40·00	110·00
(f) For each trailer exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden.	50·00	170·00
(g) For each trailer exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden.	65·00	185·00
(h) For each trailer exceeding 9,000 kgs. but not exceeding 10,500 kgs. in weight, laden.	80·00	235·00
(i) For each trailer exceeding 10,500 kgs. but not exceeding 12,000 kgs. in weight, laden.	95·00	285·00
(j) For each trailer exceeding 12,000 kgs. but not exceeding 13,000 kgs. in weight, laden.	110·00	320·00
(k) For each trailer exceeding 13,000 kgs. but not exceeding 14,000 kgs. in weight, laden.	120·00	350·00
(l) For each trailer exceeding 14,000 kgs. but not exceeding 15,000 kgs. in weight, laden.	130·00	370·00
(m) For each trailer exceeding 15,000 kgs. in weight, laden.	140·00	390·00
4. Motor vehicles plying for hire used for the transport of passengers—		
(a) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry not more than three passengers (other than the driver).	6·00	20·00
(b) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939, to carry more than three persons (other than the driver) but not more than five persons (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry.	13·50	40·00
(c) Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver) for every person (other than the driver and the conductor) which the vehicle is permitted to carry.	15·00	60·00



(1)	(2)	(3)
	Rs. P.	Rs. P.
(d) Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry.	10.00	30.00
5. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule —		
(a) Weighing not more than 700 kgs., unladen.	3.50	12.00
(b) Weighing more than 700 kgs. but not more than 2,200 kgs., unladen.	5.50	17.00
(c) Weighing more than 2,200 kgs., unladen.	7.50	23.00
(d) Additional tax payable in respect of such vehicles used for drawing trailers —		
(i) For each trailer not exceeding 1 Tonne in weight, unladen.	2.00	3.00
(ii) For each trailer exceeding 1 Tonne in weight, unladen.	4.00	10.00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

4. Notwithstanding anything contained in any judgment, decree or order of any court, all taxes levied or collected or purporting to have been levied or collected in pursuance of notification No. 14, dated 25th June, 1974 of the Government of Pondicherry [Home (Transport) Department] issued under sub-section (1) of section 20 of the Pondicherry Motor Vehicles Taxation Act, 1967, shall, for all purposes, be deemed to be, and to have always been, validly levied or collected and accordingly—

Validation of levy, collection, etc., of taxes on motor vehicles.

(a) all acts, proceedings or things done or taken by the Government or by any officer of Government or by any other authority in connection with the levy or collection of such taxes shall, for all purposes, be deemed to have been, and to have always been, done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court against the Government or any person or authority whatsoever for the refund of any taxes so collected; and

(c) no court shall enforce any decree or order directing the refund of any taxes so collected.

FAKHRUDDIN ALI AHMED.  
*President.*

K. K. SUNDARAM,  
*Secy. to the Govt. of India.*

